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PART-IIA

GOVERNMENT OF MEGHALAYA ORDERS BY THE GOVERNOR

NOTIFICATIONS

The 3rd September, 2015.

No.Labour.132/82/Pt/288.—In exercise of the powers conferred under Section 28 of the Meghalaya Shops & Establishment Act, 2003 (Meghalaya Act No. 4 of 2003), the Governor of Meghalaya is pleased to suspend the operation of Section 4, 5 and 6 of the said Act throughout the State in respect of Shops & Establishments for the period (a) from **19th September, 2015 to 25th September, 2015 (i.e. 7 days)** for Id UI Zuhā (b) from **25th September, 2015 to 22nd October, 2015 (i.e. 28 days)** for Durga Puja and (c) from **5th November, 2015 to 11th November, 2015 (i.e. 7 days)** for Diwali subject to the conditions under Rule 18 that compensation for overtime works and weekly holidays should be paid to the persons concerned.

N. R. MARAK,
Deputy Secretary to the Govt. of Meghalaya,
Labour Department.

The 3rd September, 2015.

No.NGP/ESTT/126/Pt-I/2014-15/3038-49.—It is hereby informed to all General Public as well as Government Officials of Meghalaya that Umling Patharkhah road (0 - 40) Km. of Ri-Bhoi District is declared as Class IX loading i.e. maximum permissible load of 9 tons due to weak condition of BUG Bridge No. 18/1 over River Umtrū at 18th Km. until further order. Hence all Public and Officials are requested to restrict the loading of trucks and buses upto the maximum permissible limit for the safety of the traffic.

Y. LALOO,
Executive Engineer, P.W.D. (Roads)
Nongpoh Division, Nongpoh.

The 1st August, 2013.

No. LBG. 7/2002/647 : In exercise of the powers conferred by Section 112 of the Factories Act, 1948 (Act No. 63 of 1948), the Governor of Meghalaya proposes to make the following amendment to the Meghalaya Factories Rules, 1980. All persons likely to be affected thereby may offer their comments, objections or suggestions if any, within forty-five days from the date of their publication in the official Gazette. This notice is issued under Section 115 of the Factories Act, 1948.

The MEGHALAYA FACTORIES (1ST AMENDMENT) RULES 2013.

1. Short title and commencement :-

- (i) These rules may be called the "Meghalaya Factories (1st Amendment) Rules, 2013.
- (ii) They shall come into force from the date of their publication in the Official Gazette.

2. Amendment to Schedule XIV under Rule 116 of the Meghalaya Factories Rule, 1980 (hereinafter referred to as the "said rules").

The Schedule XIV appended to rule 116 of the said Rules, shall be substituted by the following schedule namely :-

SCHEDELE XIV - handling and processing of asbestos, manufacture of any article or substance of asbestos and any other processes of manufacture or otherwise in which asbestos is used in any form.

1. Application :-

- (1) This Schedule shall apply to all manufacturing process as defined under Section 2(k) of the Act, carried on in a factory involving exposure of workers to asbestos and/or product containing Asbestos.
- (2) The Government may, at any time, for the purpose of giving effect to any scientific proof obtained from specialised institutions or experts in the field, notification in the office Gazette, make suitable changes in the said schedule.
- (3) The provisions of this schedule shall apply to all workers exposed to asbestos in the factory and it shall be the responsibility of the occupier of the factory to comply with the provisions of the schedule in respect of the workers.
- (4)
 - a) The occupier of the factory wherein asbestos or substances containing asbestos are in use, shall prepare work procedures and practices, in the light of scientific research and technological progress for approval by the chief Inspector and shall follow only such approved procedures.
 - b) Notwithstanding anything mentioned in sub-paragraph (1) use of asbestos is prohibited in the manufacturing process as may be notified by the government in this behalf.
- c)
 - (i) Spraying of all forms of asbestos is prohibited in a factory.
 - (ii) The prohibition in respect of spraying of asbestos referred to in sub-para – (i) may be exempted by the chief Inspector if the occupier represents that such spraying is inevitable certain purposes provided adequate measures for ensuring the safety and health of workers are undertaken by the occupier to the satisfaction of the chief Inspector.

2. Definition :-

For the purpose of this Schedule -

- (a) "asbestos" means any fibrous silicate mineral and any admixture containing actionlite, amosite, anthophyllite, chrysotile, crocidolite, tremolite or any mixture thereof, whether crude, crushed or opened.
- (b) "asbestos textiles" means yarn or clothes composed of asbestos or asbestos mixed with any other materials;
- (c) "approved" means approved for the time being in writing by the Chief Inspector;
- (d) "breathing apparatus" means a helmet or face piece with necessary connection by means of which a person using it breathes air free from dust, or any other approved apparatus;
- (e) "efficient exhaust draught" means a localised ventilation by mechanical means for the removal of dust so as to prevent dust from escaping into air of any place in which work is carried on. No draught shall be deemed to be efficient which fails to control dust produced at the point where such dust originates;
- (f) "preparing" means crushing, disintegrating, and any other processes in or incidental to the opening of asbestos;
- (g) "protective clothing" means overalls and head covering, which (in either case) will when worn exclude asbestos dust;
- (h) "asbestos dust" means airborne particles of asbestos or settled particles of asbestos which are liable to become airborne in the factory;
- (i) "airborne asbestos dust" means, for the purposes of measurement, dust particles measured by gravimetric assessment or other equivalent method;
- (j) "repairable asbestos fibres" means asbestos fibres having diameter of less than 3 micrometre and a length to diameter ratio greater than 3:1;
- (k) "exposure to asbestos" means exposure to airborne repairable asbestos fibres or asbestos dust; whether originating from asbestos or from minerals, materials or products containing asbestos in the factory.

2-A Demolition of plants or structures –

No person shall carry out any demolition of plants or structures containing friable asbestos insulation material and removal of asbestos from building or structures in which asbestos is liable to become air-borne, unless he is recognized and duly empowered by the Chief Inspector of Factories as qualified to carry out such work in accordance with the provisions of this Schedule.

3. Tools and equipment.-

Any tools or equipment used in processes to which this schedule applies shall be such that they do not create asbestos dust above the permissible limit or are equipped with efficient exhaust draught.

4. Exhaust draught.-

- (1) An effective exhaust draught shall be provided and maintained to control dust from the following processes and machines as per the relevant National Standards -
 - (a) manufacture and conveying machinery namely -
 - (i) preparing, grinding, or dry mixing machines;
 - (ii) carding, card waste and ring spinning machines, and looms;
 - (iii) machines or other plant fed with asbestos;

- (iv) machines used for the sawing, grinding, turning, drilling, abrading or polishing; in the dry state, of articles composed wholly or partly of asbestos;
 - (b) cleaning, and grinding of the cylinders or other parts of a carding machine;
 - (c) chambers, hoppers or other structures into which loose asbestos is delivered or passes;
 - (d) work-benches for asbestos waste sorting or for other manipulation or asbestos by hand;
 - (e) workplaces at which the filling or emptying of sacks, skips or other portable containers, weighing or other process incidental thereto which is effected by hand, is carried on;
 - (f) sack cleaning machines;
 - (g) mixing and blending of asbestos by hand; and
 - (h) any other process in which dust is given off into the work environment.
- (2) Exhaust ventilation equipment provided in accordance with sub-paragraph (1) shall, while any work of maintenance or repair to the machinery, apparatus or other plant or equipment in connection with which it is provided is being carried on, be kept in use so as to produce an exhaust draught which prevents the entry of asbestos dust into the air of any work place.
- (3) Arrangements shall be made to prevent asbestos dust discharged from exhaust apparatus being drawn into the air of any workroom.
- (4) The asbestos bearing dust removed from any workroom by the exhaust system shall be collected in suitable receptacles or filter bags which shall be isolated from all work areas.

5. Testing and examination of ventilating systems.-

- (1) All ventilating systems used for the purpose of extracting or suppressing dust as required by this schedule shall be as per the relevant Indian Standards, examined and inspected once every week by a responsible person. It shall be thoroughly examined and tested by a competent person once in every period of 12 months. Any defects found by such examinations or test shall be rectified forthwith.
- (2) A register containing particulars of such examination and tests and the state of the plant and the repairs or alternations (if any) found to be necessary shall be kept and shall be available for inspection by an Inspector.

6. Segregation in case of certain process.-

Mixing or blending of asbestos by the hand, or making or repairing of insulating mattresses composed wholly or partly of asbestos shall not be carried on in any room in which any other work is done.

7. Storage and distribution of loose asbestos.-

All loose asbestos shall, while not in use, be kept in suitable closed receptacles which prevent the escape of asbestos dust there from. Such asbestos shall not be distributed within a factory except in closed receptacles or in a totally enclosed system of conveyance.

8. Asbestos sacks -

- (1) All sacks used as receptacles for the purpose of transport of asbestos within the factory shall be constructed of impermeable materials and shall be kept in good repair.
- (2) A sack which has contained asbestos shall not be cleaned by hand beating but by a machine, complying with paragraph 4.
- (3) Asbestos sacks or receptacles which contain asbestos shall be disposed off in a safe manner.

9. Maintenance of floors and workplaces.-

- (1) In every room in which any of the requirements of this schedule apply -
 - (a) the floors, work-benches, machinery and plant shall be kept in a clean state and free from asbestos debris and suitable arrangements shall be made for the storage of asbestos not immediately required for use; and
 - (b) the floors shall be kept free from any materials, plant or other articles not immediately required for the work carried on in the room, which would construct the proper cleaning of the floor.
- (2) The cleaning as mentioned in sub-rule (1) shall so far as is practicable, as carried out by means of vacuum cleaning equipment so designed and constructed and so used that asbestos dust neither escapes nor is discharged into the air of any work place.
- (3) When the cleaning is done by any method other than that mentioned in subparagraph (2), the persons doing cleaning work and any other person employed in that room shall be provided with respiratory protective equipment and protective clothing.
- (4) The vacuum cleaning equipment used in accordance with provisions of subparagraph (2), shall be properly maintained and after each cleaning operation, its surfaces kept in a clean state and free from asbestos waste and dust.
- (5) Asbestos waste shall not be permitted to remain on the floors or other surfaces at the work place at the end of the working shift and shall be transferred without delay to suitable receptacles. Any spillage of asbestos waste occurring during the course of the work at any time shall be removed and transferred to the receptacles maintained for the purpose without delay.
- (6) (A) The occupier shall replace asbestos or of certain types of asbestos or products containing asbestos by other materials or products or shall use alternative technology, scientifically evaluated as harmless or less harmful, wherever this is possible.

(B) The occupier should take all the measures to prevent or control the release of asbestos in to the air and to ensure that the exposure limits or other exposure criteria are complied with and also reduce exposure to as low as a level as is reasonably practicable.

10. Breathing Apparatus, Personnel Protective Equipment and Clothing:

- (1) The occupier of every factory to which this schedule applies shall provide to workers personnel protective equipments such as hand gloves shoes helmets, goggles earplug, aprons safety belt, overall suit, etc. as per the relevant National or International Standards as may be required.

The approved breathing apparatus and appropriate work clothing as per the relevant National or international standards in consultation with the workers representatives and maintained in good conditions for use of every person employed -

- (a) in chambers containing loose asbestos;
- (b) in cleaning, dust settling or filtering chambers of apparatus;
- (c) in cleaning the cylinders, including the defer cylinders, or other parts of a carding machine by means of hand-stickles;
- (d) in filling, beating, or levelling in the manufacture or repair of insulating mattresses; and
- (e) in any other operation or circumstances in which it is impracticable to adopt technical means to control asbestos dust in the work environment within the permissible limit.

- (2) Suitable accommodation in conveniently accessible position shall be provided for the use of persons when putting on or taking off breathing apparatus and protective clothing provided in accordance with this rule and for the storage of such apparatus and clothing when not in use.
- (3) All breathing apparatus and protective clothing not in use shall be stored in the accommodation provided in accordance with sub-rule (2) above.
- (4) All protective clothing in use shall be de-dusted under an efficient exhaust draught or by vacuum cleaning and shall be washed at suitable intervals. The cleaning schedule and procedure should be such as to ensure the efficiency in protective the wearer.
- (5) All breathing apparatus shall be cleaned and disinfected at suitable intervals and thoroughly inspected once every month by a responsible person.
- (6) A record of the cleaning and maintenance and of the condition of the breathing apparatus shall be maintained in a register provided for that purpose which shall be readily available for inspection by an Inspector.
- (7) No person shall be employed to perform any work specified in sub-paragraph (1) for which breathing apparatus is necessary to be provided under that sub-paragraph unless he has been fully instructed in the proper use of that equipment.

- (8) No breathing apparatus provided in pursuance of sub-paragraph (1) which has been worn by a person shall be worn by another person unless it has been thoroughly cleaned and disinfected since last being worn and the person has been fully instructed in the proper use of that equipment.
- (9) No worker shall take home any work clothing or special protective clothing or personal protective equipment provided to him for protection against exposure to asbestos.

11. Separate accommodation for personal clothing.-

A separate accommodation shall be provided in a conveniently accessible position for all persons employed in operations to which this schedule applies for storing of personal clothing. This should be separated from the accommodation provided under sub-paragraph (2) of paragraph 10 to prevent contamination of personal clothing.

12. Washing and bathing facilities.-

- (1) There shall be provided and maintained in a clean state and in good repair for the use of all workers employed in the processes covered by the schedule, adequate washing and bathing places having a constant supply of water under cover at the rate of one such place for every 15 persons employed.
- (2) The washing places shall have standpipes placed at intervals of not less than one metre.
- (3) Not less than one half of the total number of washing places shall be provided with bathrooms.
- (4) Sufficient supply of clean towels made of suitable material shall be provided: Provided that such towels shall be supplied individually for each worker if so ordered by the Inspector.
- (5) Sufficient supply of soap and nail brushes shall be provided.

13. Mess Room.-

- (1) There shall be provided and maintained for the use of all workers employed in the factory covered by this schedule, remaining on the premises during the rest intervals a suitable mess room which shall be furnished with:-
 - (a) sufficient tables and benches with back rest and
 - (b) adequate means for warming food.

14. Prohibition of employment of young persons.-

No young person shall be employed in any of the process covered by this schedule.

15. Prohibition relating to smoking.-

No person shall smoke in any area where processes covered by this schedule are carried on. A notice in the language understood by majority of the workers shall be posted in the plant prohibiting smoking at such areas.

16. Pictorial Cautionary notices.-

Cautionary notices in the form specified in appendix and printed in the language easily read and understood by the majority of the workers shall be displayed in prominent places in the workrooms where asbestos or substances containing asbestos are manufactured, handled or used.

17. Air monitoring.-

To ensure the effectiveness of control measures in continuous or repetitive processes, the monitoring of asbestos fibres in air as well as personal monitoring of workers shall be carried out at least once in every shift and the result so obtained shall be entered in register and

- (a) There should be no substantial change in workplace conditions.
- (b) The results of the two (2) preceding measurements have not exceeded half the relevant control limit.
- (c) "All factories should adopt membrane filter test as per the relevant National standards without fail.

18. Medical control measures:

- (1) The occupier of every factory in which a worker employed in the processes specified in Sub Rule 1, shall ensure that every worker employed be examined by a Medical Inspector of Factories/ Certifying Surgeon within 15 days of his first employment. Such medical examination shall include sputum examination for asbestos bodies, pulmonary function test and chest X Ray - Posterior Anterior (PA) view to be compared with standard ILO Radiographs on Pneumoconiosis. No worker shall be allowed to work after 15 days of his first employment in the factory unless certified fit for such employment by the Certifying Surgeon.
- (2) Every worker employed in the said processes shall be re-examined by a Certifying Surgeon at least once in every twelve months. Such re-examination shall, wherever the Certifying Surgeon considers appropriate, include all the tests as specified in subparagraph (1) except chest X-ray which shall be read by a radiologist specialized/ trained in the field of reading ILO Radiographs on Pneumoconiosis and the chest x-ray which shall be carried out at least once in 3 years.
- (3) Every worker employed in any of the aforesaid processes on the date on which the schedule comes into force shall be radiological examined by the qualified Radiologist at the cost of the occupier using a standard size x-ray plates and the power of the X Ray machine shall be more than 300 milli ampere (mA). The report of such X Ray shall be submitted to the Medical Inspector of Factories / Certifying Surgeon/ Chief Inspector for within three months of the said date.
- (4) If at any time the Medical Inspector of Factories / Certifying Surgeon is of the opinion that a worker is no longer fit for employment in the said process on the ground that continuance therein would involve special danger to the health of the worker he shall make a record of his findings in the said Certificate and the health register. The entry of his findings in these documents should also include the period for which he considers that the said person is unfit for work in the said processes. The person so suspended from the

process shall be provided with alternate placement facilities unless he fully as incapacitated in the opinion of the Certifying Surgeon, in which case the person affected shall be suitably rehabilitated.

- (5) No person who has been found unfit to work as said in sub-paragraph (5) above shall be re-employed or permitted to work in the said processes unless the Certifying Surgeon, after further examination, again certifies him fit for employment in those processes.
- (6) If a worker already in employment and declared unfit by the Medical Inspector of Factories / Certifying Surgeon shall not be allowed to work on any of the processes specified in sub rule 1; unless he has been examined again along with standard size chest x-ray plate from a qualified Radiologist, at the cost of the occupier and has been certified to be fit to work on the said processes again.
- (7) For the purpose of medical supervision by the medical practitioner/ certifying surgeon so appointed by the occupier shall be provided for his exclusive use a room in the factory premises which shall be properly cleaned, adequately lighted ventilated and furnished with a screen, a table with office stationary, chairs and other facilities and other instruments including x-ray arrangements for such examinations and such other equipments as may be prescribed by the Chief Inspector for time to time. The medical practitioner so appointed shall perform the following duties
 - (a) maintain health register;
 - (b) undertake medical supervision of persons employed in the factory;
 - (c) look after health, education and rehabilitation of sick, injured or affected workers;
 - (d) carry out inspection of work rooms where dangerous operations are carried out and advise the management of the measures to be adopted for the protection of health of the workers employed therein .
- (8) The Health Records of the workers exposed to asbestos, shall be kept up to a minimum period of 40 years from the beginning of the employment or 15 years after retirement or cessation of the employment, whichever is later and shall be accessible to workers concerned or their representatives.
- (9) The record of medical examinations and appropriate tests carried out by the said medical practitioner, a certificate of fitness and health shall be maintained in separate register approved by the Chief Inspector of Factories, which shall be kept readily available for inspection by the Inspector and produce on demand.

19. Exemptions.-

- (1) If in respect of any factory, the Chief Inspector is satisfied that owing to the exceptional circumstances or infrequency of the processes or for any other reason, all or any of the provisions of this schedule is not necessary for protection of the workers in the factory, the Chief Inspector may by a certificate in writing, which he may at his discretion revoke at any time, exempt such factory from all or any of such provisions subject to such conditions, if any, as he may specify therein.
- (2) The Chief Inspector may permit temporary derogation, through a notification in an official gazette, from the measures prescribed in this Schedule under conditions and within limits of time determined after consultation with the representative organizations of employers and workers concerned.

APPENDIX**PICTORIAL CAUTIONARY NOTICE**

1. Asbestos/asbestos dust which is used, handled or manipulated in this factory is a very hazardous to health.
2. Prolonged exposure to asbestos dust may lead to serious diseases like lung fibrosis (Asbestosis) and lung cancer.
3. Entry is prohibited without protective equipment.
4. Wear the Protective Equipments to safeguard your health.
5. No food stuffs or drinks shall be brought into this areas.
6. Smoking, eating food or drinking and chewing tobacco in this areas is prohibited.
7. Scrupulous cleanliness shall be maintained in this areas.
8. Dry sweeping in this area is prohibited. Any sillage of asbestos shall be cleaned by vacuum cleaning only.
9. A sack or container contaminated with asbestos shall not be cleaned by hand and is to be disposed off by an appropriate method.
10. All protective equipments and clothing shall be re-dusted by vacuum cleaning and stored in an appropriate place provided for the purpose.
11. Entry of unauthorized persons or authorized persons without proper protective equipments is prohibited.
12. Report for the prescribed medical examinations and tests regularly to protect your own health.
13. Report to your doctor immediately if you suffer from persistent breathlessness, chest tightness, or cough.

M. S. RAO,

Principal Secretary to the Govt. of Meghalaya,
Labour Department.

The 1st September, 2013.

No. ERTS (T) 24/2015/107 - In exercise of the powers conferred by Section 14 of the Meghalaya Clinker Cess Act, 2015 (Act No. 4 of 2015), the Government of Meghalaya is pleased to make the following rules, namely,-

The Meghalaya Clinker Cess Rules, 2015

1. **Short title and commencement**:- (1) These Rules shall be called the Meghalaya Clinker Cess Rules, 2015.
(2) They shall come into force with immediate effect.
2. **Definition**:- (1) In these Rules, unless the context otherwise requires –
 - (a) “Act” means the Meghalaya Clinker Cess Act, 2015.
 - (b) “Appropriate Authority” means the Commissioner of Taxes, or any Taxation officer not below the rank of Superintendent of Taxes as may be delegated by him;
 - (c) “Rules” means the Meghalaya Clinker Cess Rules, 2015;
 - (d) “Section” means a Section under the Act.
 - (e) “Form” means a form appended to these rules.
(2) Words and expressions used in these rules but not defined and defined in the Act shall have the meaning respectively as assigned to them under the Act.
3. **The Authorities and Appellate Tribunal**:- The Authorities competent to recover and enforce payment of Cess, hear appeals and exercise powers and functions under the Act shall be the authorities competent to exercise the corresponding powers and function as provided under the Meghalaya Value Added Tax Act, 2003 and Rules, 2005.
4. **Payment and collection of Cess**:-
 - (1) The rate of Cess to be levied and collected from Clinker is rupees twenty per metric tonne.
 - (2) The cess has to be collected by the proprietor or the officials of the factories at the time of lifting of the products for sale or transfer at the rate as prescribed under the Act and these Rules.

- (3) The person who collects the cess has to issue the cash memos in duplicate to the person lifting the goods as a proof of levying of cess and will have to produce the same to the taxation officials on checking and will retain the counterfoils of the receipt books or cash memos for verification of accounts by the appropriate authorities.
- (4) The counter foils and the books of accounts are to be retained by the officials of the factories for a period of not less than 8 (eight) years.
- (5) The quarterly Statement of sale/transfer of goods shall be submitted by the official of the factories in Form I within twenty one days from the closure of the quarter of the year before the appropriate authority of the area of the producer or before the Assessing Authority where the factory is registered under the Meghalaya Value Added Tax Act, 2003 and Central Sales Tax Act, 1956 and shall be accompanied by Treasury Challan in Form 4 of the Meghalaya Value Added Tax Act, 2003 as proof of payment.
- (6) The official of the factories liable to pay/deposit cess shall pay the prescribed amount of cess to the Government treasury within twenty one days from the end of every month of the year.

5: The Books of Accounts to be maintained by the producer/official of factories –

- (1) The Sales or Transfer Statement shall be maintained by the proprietor/official of factories in duplicate. The original copy of the quarterly statement should be submitted to the appropriate authority alongwith a copy of the treasury challan as proof of payment and the duplicate copy of the Statement alongwith a copy of the challan is to be retained by the proprietor/official of the factories for future record.
- (2) All the Books of Accounts as provided under these rules shall be preserved by the proprietor/official of factories for a period of not less than 8 (eight) years or till such periods as such case records may be required for final disposal of any appeal, review, revision or reference under the Act or for final disposal of any case pending before any court or tribunal.

- (3) All the statements and treasury receipts submitted by the proprietor/official of the factories shall be kept by the appropriate authority for a period of not less than 8 (eight) years or till such periods as such case records may be required for final disposal of any appeal, review, revision or reference under the Act or for final disposal of any matter pending before any court or tribunal.
- (4) The Bill or cash memorandum or the Sales Voucher as required to be issued at the time of removal or lifting or transportation of any manufactured clinker from the factory, stock yard, warehouse and godown for sale or transfer should be in Form 2 to be prepared in triplicate i.e. the original and duplicate copies of the bill/cash memo/sale voucher has to accompany the goods sold/transferred and the original copy has to be surrendered by the transporter at the checkpost, whereas the counterfoil or the triplicate copy has to be kept by the proprietor/official of factories for verification of accounts by the appropriate authority.

6. Penalty for non-payment of Cess:-

- (1) If any Cess payable is not paid within a prescribed period, the authority prescribed in this behalf may impose on a proprietor/official of factories producing or removing Clinker a penalty not exceeding the amount of Cess in arrears in addition to the Cess payable.
- (2) If the proprietor/official of factories fails to pay any Cess payable within the prescribed period, the appropriate authority may, either before or after initiating action under section 9 of the Act, impose a penalty as provided under sub-rule (1) of this rule and in imposing such penalty, the appropriate authority shall give the proprietor/official of factories a reasonable opportunity of being heard.
- (3) For the purpose of Section 7 of the Act read with sub-rule (2) of this rule, the appropriate authority shall serve a notice in Form 3 requiring the producer to make payment of the required cess and penalty.
- (4) The appropriate authority to call for payment of cess and also for realizing penalty as provided under Section 7 of the Act should not be below the rank of the Superintendent of Taxes.

7. Recovery of sums due and offences – (1) If any cess and penalty due under the Act is not paid by the proprietor/official of the factories within the time prescribed or if the clinker is transported for sale or transfer without payment of cess due, the clinker transported for sale or transfer may be seized and detained by the appropriate authority or any official acting on his behalf at the checkgates or the godown or while on transit.

(2) On detaining or seizure of such clinker, the appropriate authority shall issue the seizure list in Form 4 to the transporter or the official in-charge of the godown or the driver of the vehicle transporting such clinker, and shall also serve a notice in Form 5 requiring the proprietor or the official of factories or the owner of the clinker to appear for payment of the amount of cess and in addition to cess recoverable, a sum of money double the amount of cess recoverable and on payment of such amount of money as may be determined, the appropriate authority shall on such payment, release the clinker seized or detained.

(3) If the producer or the transporter or the owner of such seized clinker fails to comply with the notice issued or fails to pay the required amount of cess and/ or penalty, the appropriate authority or any officer acting on his behalf, before or after initiating action under Section 9 and 10 of the Act, may sell or auction such clinker seized or detained and deposit the taxable amount to the government treasury, whereas the balance of the sales proceeds shall be refunded/surrendered to the proprietor/official of factory/owner of clinker who will issue a receipt accordingly.

(4) The appropriate authority who sells or auctions or detains the seized clinker shall give one copy of the treasury receipt or challan to the producer or the transporter or the owner of such clinker.

(5) The appropriate authority to seize or detain the clinker transported or stock in the godown should not be below the rank of Inspector of Taxes.

(6) The appropriate authority to recover the cess payable and also to impose penalty at the checkpost should not be below the rank of the Superintendent of Taxes or where the officer in-charge of the checkpost is the Inspector of Taxes,

then the power to realize the cess and penalty from the clinker while on transit should not be below the rank of the Inspector of Taxes.

(7) The appropriate authority to sell or auction the clinker seized should not be below the rank of the Superintendent of Taxes.

(8) **Notice for transportation without payment of cess** – If the proprietor/official of the factory is found transporting / allowed transporting clinker without payment of prescribed cess as required under section 6 (2) of the Act, such official of the factory shall be issued a show cause notice in Form 5 and will be required to show cause as to why the quantity of clinker transported/stocked in the godown should not be sold and auctioned to enable the Government to recover the cess and penalty payable by the factory and if they fail to provide satisfactory reply to such show cause notice, the quantity of clinker shall be sold/auctioned without further notice.

J. LYNGDOH,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

THE MEGHALAYA CLINKER CESS ACT & RULES**THE MEGHALAYA CLINKER CESS RULES, 2015****FORM – 1**

[See Rule- 4(5)]

TIN

QUARTER ENDING _____

CST

QUARTERLY STATEMENT OF SALE/TRANSFER OF CLINKER

Month	Quantity of clinker Sold/Transferred in MT	Cess Paid in Rupees	Remarks
Total			

DECLARATION

I _____ do solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete and that it relates to the period from _____ to _____

**Full name of the Proprietor/
Partner/Manager**

(Signature) _____
For _____

THE MEGHALAYA CLINKER CESS ACT & RULES
THE MEGHALAYA CLINKER CESS RULES, 2015

FORM – 2

[See Rule- 5(4)]

THE CASH MEMORANDUM

Name of the Producer/Seller M/s..... (to be printed)

Book No..... Sl. No. TIN

Date.....

Received in full the amount of cess realized from the clinker sold/transferred as follows:-

Sl. No.	Particular of goods	Quantity	Value of goods		Cess realized		Remark
			Rs.	P.	Rs.	P.	
	TOTAL						

[(Rupees.....(cess)]

*Signature of the
Producer/Manager/Agent.*

Explanations:-

- (1) Cash memo book should be printed in triplicate i.e. original, duplicate and triplicate in different colour i.e. the word original should be printed in the 1st copy, the word duplicate in the 2nd copy of and the word triplicate in the 3rd copy.
- (2) The Book No. & Sl. No. should be printed in each and every cash memo sheet.
 Eg. (1) Book No. 1 Sl. No. 1
 Book No. 1 Sl. No. 2
 Book No. 1 Sl. No. 3 i.e upto 25 or 50 (each memos as desired by the producer)
 (2) Book No. 2 Sl. No. 1
 Book No. 2 Sl. No. 2
 (3) If required the vehicle number should be written in the remarks column.

THE MEGHALAYA CLINKER CESS ACT & RULES**THE MEGHALAYA CLINKER CESS RULES, 2015****FORM – 3**

[See Rule 6(3)]

**NOTICE OF SUBMISSION OF QUARTERLY SALE/TRANSFER STATEMENT
AND PAYMENT OF PENALTY**

No.

Dated.....

To

Subject:- Submission of Quarterly Sale/Transfer Statement and payment of penalty thereof under the Meghalaya Clinker Cess Act, 2015.

Whereas it was found that you have failed to submit the quarterly Sale/Transfer Statement under the Meghalaya Clinker Cess Act, 2015 and the Meghalaya Clinker Cess Rules, 2015 for the quarter ending (herein specify the period), you are therefore required you to submit the same alongwith the amount of Cess and penalty as prescribed under the Rules on or before the

In case of your failure to comply with this reminder you will be liable for prosecution under the Meghalaya Clinker Cess Act, 2015.

Appropriate Authority

THE MEGHALAYA CLINKER CESS ACT & RULES**THE MEGHALAYA CLINKER CESS RULES, 2015****FORM – 4****[See Rule 7(2)]****SEIZURE LIST**

In exercise of the power conferred upon me under Section of the Meghalaya Clinker Cess Act, 2015 read with Rule..... of the Meghalaya Clinker Cess Rule, 2015, I Shri/Smti..... Superintendent of Taxes/ Inspector of Taxes (Specify the name and address of the Circle/Checkpost) seized/detained the (Specify the vehicle No. and the quantity of clinker transported or the quantity of clinker stocked at the godown and address of the Circle) from the possession of(name of the official of the factory, etc. and address) today the (date, month and year) at about(time of seizure/detain) as the producer/transporter seems to have evaded payment of cess/failed to pay the cess and penalty due under the Act. The list of documents seized are as follows:-

List of documents seized:-

- 1.
- 2.
- 3.
- 4.
- 5.

Witness (Full name & Signature of the witness)

Dated.....

The

Signature of the
Appropriate authority & Seal

THE MEGHALAYA CLINKER CESS ACT & RULES**THE MEGHALAYA CLINKER CESS RULES, 2015****FORM – 5****[See Rule 8]****NOTICE UNDER SECTION 8**

No.

Dated.....

To

Whereas it was found that you have transported clinker through vehicle No. illegally without payment of cess as required under Section 6(2) of the Meghalaya Clinker Cess Act, 2015 or you have failed to pay the cess and penalty as prescribed under Section 7 & 8 of the Meghalaya Clinker Cess Act, 2015, you are therefore required to show cause within 15 days from the date of issue of this notice as to why the quantity of..... MT/Bags of clinker transported/stocked in your godown should not be sold/ auctioned to enable the Government to recover the cess and penalty payable by you/your factory failing which the above mentioned quantity of clinker shall be sold/ auctioned without further notice.

Dated.....
TheSignature of the
Appropriate authority & Seal